## ABSTRACT OF THE DISCLOSURE

In a DRAM-incorporated semiconductor device (SOC) which has a DRAM section and a logic section being formed on one and the same substrate, with the object of providing, with low cost, a SOC having necessary and sufficient characteristics in the DRAM section, while attaining higher-speed performance of the whole elements, silicide is formed at least on all the surfaces of the source-drain regions (10) and the gate surfaces (6) of transistors in the DRAM section and the logic section, concurrently in one and the same step.